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FCC Mail Room

April 22, 2009

Letter of Appeal  
USAC  
2000 L Street, N.W., Suite 200  
Washington, D.C. 20036

Re: Supplement to Letter of Appeal dated January 27, 2009 (the "Letter")

Legal Reporting Name: Via Talk, LLC (the "Company")  
FCC Form 499 Filer ID - 827048  
CC Docket No. 96-45

Dear Sir or Madam:

On January 27, 2009, the Company wrote the Letter in response to Universal Service Administrative Company's ("USAC") November 2007 FCC Revised Form 499-Q Revision Rejection, USAC's February 2008 FCC Revised Form 499-Q Revision Rejection, and USAC's May 2008 FCC Revised Form 499-Q Revision Rejection. A copy of the Letter (without exhibits) is attached as Exhibit "A."

As set forth in the Letter, when it became clear that the figures on the Company's FCC Forms 499-Q for November 2007, February 2008, and May 2008 were incorrect, they were revised to ensure proper reporting. We thereafter derived our USF contributions from these revised figures. We recognize that the Company's quarterly revenues for these periods are subject to a "true up" based on its 2009 FCC Form 499-A. Even assuming this "true up" confirms the amounts in the revised forms, it is our understanding that any interest and/or late fees that accrued based on the prior, incorrect figures will remain. Given the circumstances mentioned in the Letter and in all prior and subsequent correspondence on the matter, the Company requests that any interest and/or late fees associated with prior quarterly filings be forgiven. Again, we point out that none of the filing mistakes were made in bad faith, none of them have caused any material harm to third parties, and the Company has been paying and will continue to do so as we resolve our USF contribution issues.

The following may be contacted to discuss any matter related to the Company:

Richard E. Honen, Esq.  
Phillips Lytle LLP  
Omni Plaza  
30 South Pearl Street  
Albany, New York 12207  
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We appreciate your time and attention to this matter and look forward to hearing from you at your earliest convenience.

This is forwarded without waiver or prejudice and with full reservation of all the Company's rights.

Respectfully,



Brendan A. Brader

Enclosures

CC: USAC  
2000 L Street, N.W., Suite 200  
Washington, D.C. 20036  
ATTN: Billing Department

USAC  
2000 L Street, N.W., Suite 200  
Washington, D.C. 20036  
ATTN: Michael Lawrence, Collections Manager

USAC  
2000 L Street, N.W., Suite 200  
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ATTN: Theron Dawson, Senior Financial Analyst

USAC  
2000 L Street, N.W., Suite 200  
Washington, D.C. 20036  
ATTN: Michelle Garber, Director of Financial Operations

Federal Communications Commission  
P.O. Box 979088  
St. Louis, Missouri 63197-9000

Federal Communications Commission  
445 12th Street SW  
Washington, D.C. 20554

**Exhibit A**



January 27, 2009

Letter of Appeal  
USAC  
2000 L Street, N.W., Suite 200  
Washington, D.C. 20036

Re: Legal Reporting Name: Via Talk, LLC (the "Company")  
FCC Form 499 Filer ID – 827048  
CC Docket No. 96-45

Dear Sir or Madam:

We are in receipt of, and this is a response to, the following:

1. Universal Service Administrative Company's ("USAC") November 2007 FCC Revised Form 499-Q Revision Rejection dated January 13, 2009 (the "November Rejection");
2. USAC's February 2008 FCC Revised Form 499-Q Revision Rejection dated January 13, 2009 (the "February Rejection"); and,
3. USAC's May 2008 FCC Revised Form 499-Q Revision Rejection dated January 13, 2009 (the "May Rejection," together with the November Rejection and the February Rejection, the "Rejections").

## **I. BACKGROUND**

On January 21, 2009, the Company responded to USAC's Revised Form 499-A Rejection Decision dated December 16, 2008, the Federal Communication Commissions' Notice of Debt Transfer dated December 24, 2008, bearing FRN: 0017509456 and Bill No. 09US001525, and USAC's Final Notice of Dismissal of Request for Federal Universal Service Fund ("USF") Contribution Payment Extension Plan Request dated December 30, 2008 (the "Response"). A copy of the Response is attached as Exhibit "A," and for the purpose of brevity, is incorporated herein by reference.

As set forth in the Response, the Company was unclear of its filing obligations until March 31, 2008, and we acted promptly thereafter to complete all required filings. Unfortunately, all original FCC Forms 499-A and 499-Q completed by the Company were wrong and produced inflated figures. When these inaccurate projections were then used by USAC to determine the Company's assessments, they generated subsequent, estimated payments that were similarly inaccurate and substantially greater than the Company could manage.

As we gained a greater understanding of the Company's filing requirements, in October 2008 we purchased software developed by BillSoft—a compliance service widely used by companies in this and like industries—to ensure that the proper fees are passed on to our customers and to help us accurately determine the amounts owed to the USF. The BillSoft software showed us how significantly overstated our initial FCC Forms 499-A and 499-Q filings were, and we used BillSoft to re-calculate the Company's FCC obligations based on actual, accurate data and proper formulae and filed the following revised FCC Forms: (1) On December 9, 2008, the Company filed its revised 2007 and 2008 FCC Forms 499-A; and, (2) on December 11, 2008, the Company filed its revised November 2007, February 2008, May 2008 (also previously revised on May 11, 2008), August 2008 (also previously revised on August 1, 2008), and November 2008 FCC Forms 499-Q. At the time we filed these revised forms, we requested that USAC accept them as timely and in place of their predecessor submissions.

## **II. THE REJECTIONS**

The Rejections—copies of which are attached as Exhibit “B”—disallowed the Company's Revised FCC Forms 499-Q for November 2007, February 2008, and May 2008 because said revised forms were not filed within forty-five (45) days from the date the original filings were due. As stated above and in the Response, the Company was unclear of its filing requirements until March 31, 2008, and therefore could not have timely filed a FCC Form 499-Q for November 2007 and February 2008. We did, however, timely file a FCC Form 499-Q for May 2008. As it became clear that the figures on the FCC Forms 499-Q for November 2007, February 2008, and May 2008 were incorrect, they were revised to ensure proper reporting.

Accordingly, for all the reasons set forth herein and in the Response, we respectfully request that the Rejections be reconsidered and the Company's Revised FCC Forms 499-Q for November 2007, February 2008, and May 2008 be accepted at this time.

The following may be contacted to discuss the Rejections and any other matter related to the Company:

Richard E. Honen, Esq.  
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We appreciate your time and attention to this matter and look forward to hearing from you at your earliest convenience.

This is forwarded without waiver or prejudice and with full reservation of all the Company's rights.

Respectfully,



Brendan A. Brader

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